

9797

 VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.

1 Patronage dividends	\$
2 Nonpatronage distributions	\$
3 Per-unit retain allocations	\$

OMB No. 1545-0118  
**2011**  
 Form **1099-PATR**

**Taxable  
Distributions  
Received From  
Cooperatives**

PAYER'S federal identification number

RECIPIENT'S identification number

4 Federal income tax withheld	\$
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RECIPIENT'S name

5 Redemption of nonqualified notices and retain allocations	\$
---	----

6 Domestic production activities deduction	\$
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Street address (including apt. no.)

7 Investment credit	\$
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City, state, and ZIP code

8 Work opportunity credit	\$
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9 Patron's AMT adjustment	\$
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Account number (see instructions)

2nd TIN not. 

10 Other credits and deductions	\$
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Form **1099-PATR**

Cat. No. 14435F

Department of the Treasury - Internal Revenue Service

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**Copy A  
For  
Internal Revenue  
Service Center  
File with Form 1096.  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
2011 General  
Instructions for  
Certain Information  
Returns.**

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Patronage dividends \$ 2 Nonpatronage distributions \$ 3 Per-unit retain allocations \$	OMB No. 1545-0118 <b>2011</b> Form <b>1099-PATR</b>
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name		5 Redemption of nonqualified notices and retain allocations \$	
Street address (including apt. no.)		6 Domestic production activities deduction \$	
City, state, and ZIP code		7 Investment credit \$	
Account number (see instructions)		8 Work opportunity credit \$	9 Patron's AMT adjustment \$
		10 Other credits and deductions \$	

Form **1099-PATR**

(keep for your records)

Department of the Treasury - Internal Revenue Service

**Taxable  
Distributions  
Received From  
Cooperatives**

## Instructions for Recipient

Distributions you received from a cooperative may be includable in your income. Generally, if you are an individual, report any amounts shown in boxes 1, 2, 3, and 5 as income, unless nontaxable, on Schedule F (Form 1040), Schedule C (Form 1040), or Form 4835. See the Instructions for Schedule F (Form 1040) and Pub. 225 for more information.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1.** Shows patronage dividends paid to you during the year in cash, qualified written notices of allocation (at stated dollar value), or other property (not including nonqualified allocations). Any dividends paid on (1) property bought for personal use or (2) capital assets or depreciable property used in your business are not taxable. However, if (2) applies, reduce the basis of the assets by this amount.

**Box 2.** Shows nonpatronage distributions paid to you during the year in cash, qualified written notices of allocation, or other property (not including nonqualified written notices of allocation).

**Box 3.** Shows per-unit retain allocations paid to you during the year in cash, qualified per-unit retain certificates, or other property.

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** Shows amounts you received when you redeemed nonqualified written notices of allocation and nonqualified per-unit retain allocations. Because

these were not taxable when issued to you, you must report the redemption as ordinary income to the extent of the stated dollar value.

**Box 6.** Shows the deduction amount you may take based on your portion of patronage dividends or per-unit retain allocations (boxes 1 and 3) attributable to qualified production activities income. To claim the deduction amount, this amount must have been designated in a written notice sent to you from the cooperative within the payment period under section 1382(d). Enter on the appropriate line of Form 8903.

**Boxes 7, 8, and 10.** These boxes may show unused credits and deductions passed through to you by the cooperative. Generally, if your only source for a credit is from the cooperative, you are not required to complete the source credit form or attach it to Form 3800. Therefore, the following credits may be reported directly on Form 3800: the renewable electricity production credit (Form 8835, Part I); the Indian employment credit (Form 8845); and the energy efficient appliance credit (Form 8909). However, for the following credits, complete the forms shown and follow the instructions on the form for how to report the credit: the investment credit (Form 3468); the work opportunity credit (Form 5884); the renewable electricity, refined coal, and Indian coal production credit (Form 8835, Part II); the small ethanol and cellulosic biofuel producer credits (Form 6478); the biodiesel and renewable diesel fuels credit (Form 8864); and the agricultural chemicals security credit (Form 8931). For information on how to report other credits and deductions (including depreciation) that may be passed through to you, see the instructions for Schedules C and F (Form 1040) and Pub. 946.

**Box 9.** Shows the alternative minimum tax (AMT) adjustment passed through to you by the cooperative. Report this amount on Form 6251 on the appropriate line in Part I.

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1 Patronage dividends  
\$  
2 Nonpatronage distributions  
\$  
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\$

OMB No. 1545-0118  
**2011**  
Form **1099-PATR**

**Taxable  
Distributions  
Received From  
Cooperatives**

PAYER'S federal identification number

4 Federal income tax withheld  
\$

**Copy C**  
**For  
Payer**

RECIPIENT'S identification number

5 Redemption of nonqualified  
notices and retain allocations  
\$

6 Domestic production activities  
deduction  
\$

Street address (including apt. no.)

7 Investment credit  
\$

City, state, and ZIP code

8 Work opportunity credit  
\$

9 Patron's AMT adjustment  
\$

Account number (see instructions)

2nd TIN not.

10 Other credits and deductions  
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For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2011 General  
Instructions for  
Certain Information  
Returns.**

Form **1099-PATR**

Department of the Treasury - Internal Revenue Service

## Instructions for Payer

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-PATR are the 2011 General Instructions for Certain Information Returns and the 2011 Instructions for Form 1099-PATR. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the recipient by January 31, 2012.

File Copy A of this form with the IRS by February 28, 2012. If you file electronically, the due date is April 2, 2012. To file electronically, you must have software

that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

**Foreign recipient.** If the recipient is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

**Need help?** If you have questions about reporting on Form 1099-PATR, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.